

Schedule 1

Misclassified Claims

Schedule 1

Misclassified Claims

| Asserted Claims | | | | | Claim | |
|-----------------|---|--------------|---|--------------------------|---|--|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Amount | Reason for Modification |
| 1 | A AND L CESSPOOL SVC CORP | <u>234</u> | \$11,198.99 (U) \$8,098.82 (P) \$0 (S) \$0 (A) \$19,297.81 (T) | PQ NEW YORK, INC. | \$19,297.81 (U) \$0 (P) \$0 (S) \$0 (A) \$19,297.81 (T) | Reclassify \$8,098.82 asserted as priority unsecured claim because claim is related to third party services and not on account of wages, salary, or commission as contemplated by section 507(a)(4) of the Bankruptcy Code nor taxes or penalties owed to governmental units as contemplated by section 507(a)(8) of the Bankruptcy Code. Accordingly, the claim is not entitled to unsecured priority under sections 507(a)(4) or 507(a)(8) of the Bankruptcy Code. The general unsecured portion of this claim is not affected hereby. |
| 2 | ALCAZAR CORP | <u>68</u> | \$0 (U) \$12,307.68 (P) \$0 (S) \$0 (A) \$12,307.68 (T) | PQ NEW YORK, INC. | \$12,307.68 (U) \$0 (P) \$0 (S) \$0 (A) \$12,307.68 (T) | Reclassify \$12,307.68 asserted as priority unsecured claim because claim is related to third party consulting services and not on account of wages, salary, or commission as contemplated by section 507(a)(4) of the Bankruptcy Code. Accordingly, the claim is not entitled to unsecured priority under section 507(a)(4) of the Bankruptcy Code. |
| 3 | CA- LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | <u>96</u> | \$0 (U) \$0 (P) \$3,041.19 (S) \$0 (A) \$3,041.19 (T) | LPQ SOUTH GAYLEY, INC. | \$0 (U) \$3,041.19 (P) \$0 (S) \$0 (A) \$3,041.19 (T) | Claim should be reclassified as a priority claim as contemplated by section 507(a)(8) of the Bankruptcy Code. |
| 4 | CA- LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | <u>98</u> | \$0 (U) \$0 (P) \$3,274.51 (S) \$0 (A) \$3,274.51 (T) | PQ AMERICANA, INC. | \$0 (U) \$3,274.51 (P) \$0 (S) \$0 (A) \$3,274.51 (T) | Claim should be reclassified as a priority claim as contemplated by section 507(a)(8) of the Bankruptcy Code. |
| 5 | CA- LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | <u>99</u> | \$1,360.62 (U) \$0 (P) \$33.74 (S) \$0 (A) \$1,394.36 (T) | PQ BEVERLY HILLS, INC. | \$1,360.62 (U) \$33.74 (P) \$0 (S) \$0 (A) \$1,394.36 (T) | The secured portion of Claim should be reclassified as a priority claim as contemplated by section 507(a)(8) of the Bankruptcy Code. The general unsecured portion of this claim is not affected hereby. |
| 6 | CA- LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | <u>100</u> | \$0 (U) \$0 (P) \$77.43 (S) \$0 (A) \$77.43 (T) | PQ BRENTWOOD, INC. | \$0 (U) \$77.43 (P) \$0 (S) \$0 (A) \$77.43 (T) | Claim should be reclassified as a priority claim as contemplated by section 507(a)(8) of the Bankruptcy Code. |
| 7 | CA- LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | <u>101</u> | \$0 (U) \$0 (P) \$49.60 (S) \$0 (A) \$49.60 (T) | PQ NEW YORK, INC. | \$0 (U) \$49.60 (P) \$0 (S) \$0 (A) \$49.60 (T) | Claim should be reclassified as a priority claim as contemplated by section 507(a)(8) of the Bankruptcy Code. |
| 8 | CA- LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | <u>102</u> | \$0 (U) \$0 (P) \$110.89 (S) \$0 (A) \$110.89 (T) | PQ MELROSE, INC. | \$0 (U) \$110.89 (P) \$0 (S) \$0 (A) \$110.89 (T) | Claim should be reclassified as a priority claim as contemplated by section 507(a)(8) of the Bankruptcy Code. |
| 9 | CA- LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | <u>103</u> | \$0 (U) \$0 (P) \$459.27 (S) \$0 (A) \$459.27 (T) | PQ SANTA MONICA, INC. | \$0 (U) \$459.27 (P) \$0 (S) \$0 (A) \$459.27 (T) | Claim should be reclassified as a priority claim as contemplated by section 507(a)(8) of the Bankruptcy Code. |
| 10 | CONSTELLATION NEWENERGY INC | <u>347</u> | \$3,125.30 (U) \$0 (P) \$0 (S) \$888.15 (A) \$4,013.45 (T) | 33RD STREET BAKERY, INC. | \$4,013.45 (U) \$0 (P) \$0 (S) \$0 (A) \$4,013.45 (T) | Reclassify \$888.15 asserted as administrative expense claim under section 503(b)(9) of the Bankruptcy Code because the claim relates to services and the reclassified portion of the claim were not goods received within 20 days prior to the Petition Date. The general unsecured portion of this claim is not affected hereby. |
| 11 | GTT COMMUNICATIONS INC | <u>463</u> | \$416,356.00 (U) \$0 (P) \$0 (S) \$83,618.00 (A) \$499,974.00 (T) | PQ NEW YORK, INC. | \$499,974.00 (U) \$0 (P) \$0 (S) \$0 (A) \$499,974.00 (T) | Reclassify \$83,618.00 administrative expense priority portion of Claim because such amounts came due after effective date of rejection of the lease. The general unsecured portion of this claim is not affected hereby. |
| 12 | GUY L CHADDOCK | <u>474</u> | \$1,389,652.3 (U) \$3,025.00 (P) \$0 (S) \$0 (A) \$1,392,677.30 (T) | PQ NEW YORK, INC. | \$1,392,677.30 (U) \$0 (P) \$0 (S) \$0 (A) \$1,392,677.30 (T) | Reclassify \$3,025.00 asserted as priority unsecured claim because claim is related to third party services and not on account of deposits towards purchase, lease, or rental of property or services for personal, family or household use as contemplated by section 507(a)(7) of the Bankruptcy Code. The general unsecured portion of this claim is not affected hereby. |
| 13 | PREMIUM OUTLET PARTNERS LP SIMON PROPERTY GROUP BANKRUPTCY | <u>298</u> | \$451,115.92 (U) \$0 (P) \$0 (S) \$1,051.56 (A) \$452,167.48 (T) | LPQ WOODBURY, INC. | \$452,167.48 (U) \$0 (P) \$0 (S) \$0 (A) \$452,167.48 (T) | Reclassify \$1,051.56 administrative expense priority portion of Claim because such amounts came due after effective date of rejection of the lease. The general unsecured portion of this claim is not affected hereby. |
| 14 | RETAIL PROPERTY TRUST SIMON PROPERTY GROUP BANKRUPTCY | <u>297</u> | \$417,789.95 (U) \$0 (P) \$0 (S) \$973.86 (A) \$418,763.81 (T) | LPQ GARDEN CITY, INC. | \$418,763.81 (U) \$0 (P) \$0 (S) \$0 (A) \$418,763.81 (T) | Reclassify \$973.86 administrative expense priority portion of Claim because such amounts came due after effective date of rejection of the lease. The general unsecured portion of this claim is not affected hereby. |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

| Asserted Claims | | | | | | | | Claim | | Reason for Modification | |
|-----------------|------------------------------|----------------|---|--|------------------------|---|--|-------|--|---|--|
| No. | Claimant | Claim Number | Claim Amount | | Asserted Debtor | Claim Amount | | | | | |
| 15 | SUN GARDEN SPECIALTY TEA INC | 236 | \$0 (U) \$0 (P) \$0 (S) \$6,292.88 (A) \$6,292.88 (T) | | PQ NEW YORK, INC. | \$6,292.88 (U) \$0 (P) \$0 (S) \$0 (A) \$6,292.88 (T) | | | | Reclassify \$6,292.88 asserted as administrative expense claim under section 503(b)(9) of the Bankruptcy Code because goods related to reclassified portion of the claim were not received within 20 days prior to the Petition Date. | |
| 16 | UNION STATION INVESTCO LLC | 514 | \$582,405.76 (U) \$38,402.68 (P) \$0 (S) \$0 (A) \$620,808.44 (T) | | PQ UNION STATION, INC. | \$620,808.44 (U) \$0 (P) \$0 (S) \$0 (A) \$620,808.44 (T) | | | | Reclassify \$38,402.68 administrative expense priority portion of Claim because such amounts came due after effective date of rejection of the lease. The general unsecured portion of this claim is not affected hereby. | |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

Schedule 2

Overstated Claims

Schedule 2

Overstated Claims

| Asserted Claims | | | | | | | | |
|-----------------|-------------------------|--------------|---|--------------------------|---|---|--|--|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Claim Amount | Reason for Modification | | |
| 1 | CA- FRANCHISE TAX BOARD | 550 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | PQ Larchmont, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 2 | CA- FRANCHISE TAX BOARD | 551 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | PQ Studio City, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 3 | CA- FRANCHISE TAX BOARD | 552 | \$0 \$800.00 \$0 \$0 \$800.00 | Florence Bakery | \$0 \$333.33 \$0 \$0 \$333.33 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 4 | CA- FRANCHISE TAX BOARD | 553 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | PQ Santa Monica, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 5 | CA- FRANCHISE TAX BOARD | 554 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | PQ Melrose, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 6 | CA- FRANCHISE TAX BOARD | 555 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | LPQ South Gayley, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 7 | CA- FRANCHISE TAX BOARD | 556 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | PQ Americana, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 8 | CA- FRANCHISE TAX BOARD | 557 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | LPQ Claremont, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 9 | CA- FRANCHISE TAX BOARD | 558 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | PQ San Vicente, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 10 | CA- FRANCHISE TAX BOARD | 559 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | LPQ Toluca Lake, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 11 | CA- FRANCHISE TAX BOARD | 560 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | LPQ Beverley Hills, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |
| 12 | CA- FRANCHISE TAX BOARD | 561 | \$0 \$1,654.06 \$0 \$0 \$1,654.06 | PQ Robertson, Inc. | \$0 \$1,187.39 \$0 \$0 \$1,187.39 | (U) Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. (P) (S) (A) (T) | | |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

| Asserted Claims | | | | | | |
|-----------------|-------------------------|--------------|--|--|--|---|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Claim Amount | Reason for Modification |
| 13 | CA- FRANCHISE TAX BOARD | 562 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ Culver Plaza, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 14 | CA- FRANCHISE TAX BOARD | 563 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ Manhattan Beach, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 15 | CA- FRANCHISE TAX BOARD | 564 | \$94,199.99 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$95,854.05 (T) | PQ Operations, Inc. | \$94,199.99 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$95,387.38 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. The general unsecured portion of this claim is not affected hereby. |
| 16 | CA- FRANCHISE TAX BOARD | 565 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ 6th & Olive, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 17 | CA- FRANCHISE TAX BOARD | 566 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ Brentwood, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 18 | CA- FRANCHISE TAX BOARD | 567 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ Newport Beach Bakery, Inc. (Fashion Island) | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 19 | CA- FRANCHISE TAX BOARD | 568 | \$306.68 (U) \$2,479.67 (P) \$0 (S) \$0 (A) \$2,786.35 (T) | PQ New York, Inc. | \$306.68 (U) \$2,006.94 (P) \$0 (S) \$0 (A) \$2,313.62 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. The general unsecured portion of this claim is not affected hereby. |
| 20 | CA- FRANCHISE TAX BOARD | 569 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ Villa Marina, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 21 | CA- FRANCHISE TAX BOARD | 570 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ The Villa at Topanga, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 22 | CA- FRANCHISE TAX BOARD | 571 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ Calabasas, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 23 | CA- FRANCHISE TAX BOARD | 572 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | LPQ Pasadena, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 24 | CA- FRANCHISE TAX BOARD | 574 | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ Westlake, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |
| 25 | CA- FRANCHISE TAX BOARD | 585 | \$0 (U) \$9,471.35 (P) \$0 (S) \$0 (A) \$9,471.35 (T) | PQ NEWPORT BEACH BAKERY, INC. | \$0 (U) \$7,144.00 (P) \$0 (S) \$0 (A) \$7,144.00 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

| Asserted Claims | | | | | | |
|-----------------|-------------------------|--------------|---|------------------------|---|---|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Claim Amount | Reason for Modification |
| 26 | CA- FRANCHISE TAX BOARD | <u>573</u> | \$0 (U) \$1,654.06 (P) \$0 (S) \$0 (A) \$1,654.06 (T) | PQ Encino Bakery, Inc. | \$0 (U) \$1,187.39 (P) \$0 (S) \$0 (A) \$1,187.39 (T) | Reduced Claim to exclude post-asset sale portion that is the obligation of the Purchaser. |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

Schedule 3

Overstated and Misclassified Claims

Schedule 3

Misclassified and Overstated Claims

| Asserted Claims | | | | | | | |
|-----------------|--|--------------|--|--|---|---------------------------------|---|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Claim Amount | Reason for Modification | |
| 1 | CA- LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | <u>105</u> | \$0 \$117.42 \$736.11 \$0 \$853.53 | (U) (P) (S) (A) (T) PQ VILLA MARINA, INC. | \$0 \$736.11 \$0 \$0 \$736.11 | (U) (P) (S) (A) (T) | The priority portion of Claim in the amount of \$117.42 is the obligation of the Purchaser. The remaining \$736.11 portion of Claim should be reclassified as a priority claim as contemplated by section 507(a)(8) of the Bankruptcy Code. |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

Schedule 4

No Liability Claims

Schedule 4

No Liability Claims

| Asserted Claims | | | | | | | Claim Amount | | Reason for Disallowance | | |
|-----------------|--|--------------|---|-------------------------------|---|--|--------------|--|---|--|--|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Claim Amount | | | | | | |
| 1 | 2000 MASSACHUSETTS AVENUE LLC | 495 | \$61,731.97 (U) \$3,025.00 (P) \$0 (S) \$0 (A) \$64,756.97 (T) | PQ BLAINE MANSION, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is the obligation of the Purchaser. | | |
| 2 | BAKER, TIEASHA | 253 | \$3,000.00 (U) \$0 (P) \$0 (S) \$0 (A) \$3,000.00 (T) | PQ NEW YORK, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim and the Debtor paid all unpaid wages and benefits, if any, by April 2020. In addition, there is no record of the claimant on the Debtors employee listing as of April 2020. | | |
| 3 | CA- LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | 97 | \$0 (U) \$1,787.56 (P) \$0 (S) \$0 (A) \$1,787.56 (T) | LPQ TOLUCA LAKE, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is the obligation of the Purchaser. | | |
| 4 | CLAREMONT VILLAGE EXPANSION LLC TOLKIN GROUP | 228 | \$28,619.31 (U) \$0 (P) \$0 (S) \$0 (A) \$28,619.31 (T) | LPQ CLAREMONT, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is the obligation of the Purchaser. | | |
| 5 | COMMONS AT CALABASAS LLC | 381 | \$4,255.83 (U) \$0 (P) \$0 (S) \$0 (A) \$4,255.83 (T) | PQ CALABASAS, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is the obligation of the Purchaser. | | |
| 6 | DAM PLASTICS INDUSTRIES INC | 259 | \$31,144.88 (U) \$0 (P) \$0 (S) \$15,572.44 (A) \$46,717.32 (T) | 33RD STREET BAKERY, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is the obligation of the Purchaser. | | |
| 7 | FLOWERS, ELLIOTT | 331 | \$0 (U) \$TBD (P) \$0 (S) \$0 (A) \$0 (T) | LPQ CLAREMONT, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim and the Debtor paid all unpaid wages and benefits, if any, by April 2020. In addition, there is no record of the claimant on the Debtors employee listing as of April 2020. | | |
| 8 | GUARALDI, DIANA | 332 | \$0 (U) \$TBD (P) \$0 (S) \$0 (A) \$0 (T) | PQ NEW YORK, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim and the Debtor paid all unpaid wages and benefits, if any, by April 2020. In addition, there is no record of the claimant on the Debtors employee listing as of April 2020. | | |
| 9 | IRVINE CO LLC* THE | 191 | \$362,757.48 (U) \$0 (P) \$0 (S) \$0 (A) \$362,757.48 (T) | PQ NEWPORT BEACH BAKERY, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is the obligation of the Purchaser. | | |
| 10 | METLOX LLC TOLKIN GROUP | 229 | \$22,898.37 (U) \$0 (P) \$0 (S) \$0 (A) \$22,898.37 (T) | PQ MANHATTAN BEACH, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is the obligation of the Purchaser. | | |
| 11 | NY- DEPT OF TAXATION AND FINANCE | 72 | \$1,051.94 (U) \$132.57 (P) \$0 (S) \$0 (A) \$1,184.51 (T) | PQ RYE, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | | |
| 12 | NY- DEPT OF TAXATION AND FINANCE | 73 | \$772.62 (U) \$91.68 (P) \$0 (S) \$0 (A) \$864.30 (T) | LPQ KING & HUDSON, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | | | | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | | |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

| Asserted Claims | | | | | | |
|-----------------|----------------------------------|--------------|---|---|--|---|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Claim Amount | Reason for Disallowance |
| 13 | NY- DEPT OF TAXATION AND FINANCE | 74 | \$1,000.41 \$115.02 \$0 \$0 \$0 \$1,115.43 | (U) (P) (S) (A) (T) PQ PARK & 33RD, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 14 | NY- DEPT OF TAXATION AND FINANCE | 75 | \$1,200.00 \$8,514.74 \$0 \$0 \$0 \$9,714.74 | (U) (P) (S) (A) (T) 33RD STREET BAKERY, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) claim. Claim is for estimated sales tax for Debtor 33rd Street Bakery, Inc., a centralized production (S) facility that generates no sales. (A) (T) |
| 15 | NY- DEPT OF TAXATION AND FINANCE | 76 | \$1,510.17 \$173.63 \$0 \$0 \$0 \$1,683.80 | (U) (P) (S) (A) (T) PQ 97TH STREET, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 16 | NY- DEPT OF TAXATION AND FINANCE | 77 | \$638.14 \$73.37 \$0 \$0 \$0 \$711.51 | (U) (P) (S) (A) (T) PQ MINERAL SPRINGS, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 17 | NY- DEPT OF TAXATION AND FINANCE | 78 | \$1,062.27 \$122.14 \$0 \$0 \$0 \$1,184.41 | (U) (P) (S) (A) (T) PQ MONTAGUE, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 18 | NY- DEPT OF TAXATION AND FINANCE | 79 | \$2,049.13 \$235.59 \$0 \$0 \$0 \$2,284.72 | (U) (P) (S) (A) (T) LPQ 85 BROAD, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 19 | NY- DEPT OF TAXATION AND FINANCE | 80 | \$1,764.55 \$202.88 \$0 \$0 \$0 \$1,967.43 | (U) (P) (S) (A) (T) PQ BAKERY, LLC | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 20 | NY- DEPT OF TAXATION AND FINANCE | 81 | \$429.60 \$49.40 \$0 \$0 \$0 \$479.00 | (U) (P) (S) (A) (T) PQ BATTERY PARK, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 21 | NY- DEPT OF TAXATION AND FINANCE | 82 | \$1,024.43 \$117.79 \$0 \$0 \$0 \$1,142.22 | (U) (P) (S) (A) (T) LPQ GARDEN CITY, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 22 | NY- DEPT OF TAXATION AND FINANCE | 106 | \$915.50 \$105.26 \$0 \$0 \$0 \$1,020.76 | (U) (P) (S) (A) (T) PQ BLEECKER, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 23 | NY- DEPT OF TAXATION AND FINANCE | 107 | \$334.03 \$38.41 \$0 \$0 \$0 \$372.44 | (U) (P) (S) (A) (T) LPQ SAILBOAT POND, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 24 | NY- DEPT OF TAXATION AND FINANCE | 108 | \$1,982.27 \$227.91 \$0 \$0 \$0 \$2,210.18 | (U) (P) (S) (A) (T) PQ MELROSE, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |
| 25 | NY- DEPT OF TAXATION AND FINANCE | 109 | \$1,879.20 \$216.07 \$0 \$0 \$0 \$2,095.27 | (U) (P) (S) (A) (T) PQ CARNEGIE HILL, INC. | \$0 \$0 \$0 \$0 \$0 \$0 | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this (P) Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either (S) filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 (A) pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. (T) |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

| Asserted Claims | | | | | | Claim | |
|-----------------|----------------------------------|--------------|---|------------------------------|---|---|--|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Claim Amount | Reason for Disallowance | |
| 26 | NY- DEPT OF TAXATION AND FINANCE | <u>110</u> | \$1,148.46 (U) \$132.05 (P) \$0 (S) \$0 (A) \$1,280.51 (T) | PQ WEST 72ND, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 27 | NY- DEPT OF TAXATION AND FINANCE | <u>111</u> | \$974.84 (U) \$112.08 (P) \$0 (S) \$0 (A) \$1,086.92 (T) | PQ EAST 77TH, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 28 | NY- DEPT OF TAXATION AND FINANCE | <u>112</u> | \$1,401.37 (U) \$161.13 (P) \$0 (S) \$0 (A) \$1,562.50 (T) | PQ 44TH STREET, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 29 | NY- DEPT OF TAXATION AND FINANCE | <u>113</u> | \$1,424.53 (U) 163.79 (P) \$0 (S) \$0 (A) \$1,588.32 (T) | PQ SOHO, LLC | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 30 | NY- DEPT OF TAXATION AND FINANCE | <u>114</u> | \$1,011.57 (U) \$116.31 (P) \$0 (S) \$0 (A) \$1,127.88 (T) | LPQ SOUTH END AVE, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 31 | NY- DEPT OF TAXATION AND FINANCE | <u>115</u> | \$1,333.27 (U) \$153.29 (P) \$0 (S) \$0 (A) \$1,486.56 (T) | PQ FIRST INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 32 | NY- DEPT OF TAXATION AND FINANCE | <u>116</u> | \$713.82 (U) \$82.06 (P) \$0 (S) \$0 (A) \$795.88 (T) | PQ 55TH & 1ST, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 33 | NY- DEPT OF TAXATION AND FINANCE | <u>117</u> | \$17,903.65 (U) \$125,400.63 (P) \$0 (S) \$0 (A) \$143,304.28 (T) | PQ BRYANT PARK, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim detail indicates the claim is an estimate at the date of claim submission date. Subsequent to the claim submission date, Debtors confirmed with Claimant that there is no liability due and owing for this Claim. | |
| 34 | NY- DEPT OF TAXATION AND FINANCE | <u>118</u> | \$606.70 (U) \$69.75 (P) \$0 (S) \$0 (A) \$676.45 (T) | LPQ WOODBURY, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 35 | NY- DEPT OF TAXATION AND FINANCE | <u>119</u> | \$1,223.49 (U) \$140.68 (P) \$0 (S) \$0 (A) \$1,364.17 (T) | LPQ WEST 55TH & 8TH ST, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 36 | NY- DEPT OF TAXATION AND FINANCE | <u>120</u> | \$1,896.92 (U) \$218.10 (P) \$0 (S) \$0 (A) \$2,115.02 (T) | PQ UNION SQUARE, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 37 | NY- DEPT OF TAXATION AND FINANCE | <u>121</u> | \$1,099.24 (U) \$0 (P) \$0 (S) \$0 (A) \$1,099.24 (T) | PQ CHELSEA, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |
| 38 | NY- DEPT OF TAXATION AND FINANCE | <u>122</u> | \$959.36 (U) \$110.31 (P) \$0 (S) \$0 (A) \$1,069.67 (T) | PQ WEST 84TH, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | (U) The Debtors' books and records reflect that the Debtors have no liability due and owing for this Claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. | |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

| Asserted Claims | | | | | Claim | |
|-----------------|----------------------------------|--------------|--|-------------------------|---|---|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Amount | Reason for Disallowance |
| 39 | NY- DEPT OF TAXATION AND FINANCE | <u>123</u> | \$1,409.07 (U) \$162.02 (P) \$0 (S) \$0 (A) \$1,571.09 (T) | PQ 933 BROADWAY, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 40 | NY- DEPT OF TAXATION AND FINANCE | <u>124</u> | \$1,432.09 (U) \$164.66 (P) \$0 (S) \$0 (A) \$1,596.75 (T) | PQ TRIBECA, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 41 | NY- DEPT OF TAXATION AND FINANCE | <u>125</u> | \$1,230.61 (U) \$141.49 (P) \$0 (S) \$0 (A) \$1,372.10 (T) | PQ 44TH & MADISON, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 42 | NY- DEPT OF TAXATION AND FINANCE | <u>126</u> | \$2,023.98 (U) \$232.71 (P) \$0 (S) \$0 (A) \$2,256.69 (T) | PQ EAST 65TH ST, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 43 | NY- DEPT OF TAXATION AND FINANCE | <u>127</u> | \$2,527.86 (U) \$290.65 (P) \$0 (S) \$0 (A) \$2,818.51 (T) | PQ 6TH AVE., INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 44 | NY- DEPT OF TAXATION AND FINANCE | <u>128</u> | \$786.63 (U) \$90.44 (P) \$0 (S) \$0 (A) \$877.07 (T) | PQ East 83rd St, Inc. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 45 | NY- DEPT OF TAXATION AND FINANCE | <u>129</u> | \$1,065.88 (U) \$122.56 (P) \$0 (S) \$0 (A) \$1,188.44 (T) | PQ 8TH STREET, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 46 | NY- DEPT OF TAXATION AND FINANCE | <u>140</u> | \$779.84 (U) \$89.66 (P) \$0 (S) \$0 (A) \$869.50 (T) | PQ UN, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 47 | NY- DEPT OF TAXATION AND FINANCE | <u>141</u> | \$3,396.66 (U) \$390.53 (P) \$0 (S) \$0 (A) \$3,787.19 (T) | PQ 53RD STREET, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 48 | NY- DEPT OF TAXATION AND FINANCE | <u>142</u> | \$2,693.84 (U) \$309.72 (P) \$0 (S) \$0 (A) \$3,003.56 (T) | PQ CENTRAL PARK, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim. Claim is for penalties and interest on previously paid sales taxes. The tax returns were either filed on time or slightly delayed in filing due to office closures due to impact from COVID-19 pandemic. Debtors assert penalties and interest should not be asserted for taxes paid. |
| 49 | SOLOVYEV. VITALIY | <u>225</u> | \$37,500.00 (U) \$0 (P) \$0 (S) \$0 (A) \$37,500.00 (T) | PQ NEW YORK, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim and the Debtor paid all unpaid wages and benefits, if any, by April 2020. In addition, there is no record of the claimant on the Debtors employee listing as of April 2020. |
| 50 | TANNEY, JACLINN | <u>548</u> | \$42,095.72 (U) \$0 (P) \$5,000.00 (S) \$0 (A) \$47,095.72 (T) | PQ NEW YORK, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim and the Debtor paid all unpaid wages and benefits, if any, by April 2020. In addition, there is no record of the claimant on the Debtors employee listing as of April 2020. |
| 51 | YOUNG, AISSATU | <u>471</u> | \$0 (U) \$0 (P) \$0 (S) \$374.24 (A) \$374.24 (T) | PQ NEW YORK, INC. | \$0 (U) \$0 (P) \$0 (S) \$0 (A) \$0 (T) | The Debtors' books and records reflect that the Debtors have no liability due and owing for this claim and the Debtor paid all unpaid wages and benefits, if any, by April 2020. In addition, there is no record of the claimant on the Debtors employee listing as of April 2020. |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total

Schedule 5

Redundant Claims

Schedule 4

Redundant Claims

| Redundant Claim | | | | | Surviving Claim | | | | |
|-----------------|--|--------------|--|-------------------------|--|--------------|--|------------------------------|--|
| No. | Claimant | Claim Number | Claim Amount | Asserted Debtor | Claimant | Claim Number | Claim Amount | Asserted Debtor | Reason for Disallowance |
| 1 | AVENTURA MALL VENTURE | 210 | \$453,779.27 \$0 (P) \$0 (S) \$4,107.87 (A) \$457,887.14 (T) | PQ NEW YORK, INC. | AVENTURA MALL VENTURE | 209 | \$453,779.27 \$0 (P) \$0 (S) \$4,107.87 (A) \$457,887.14 (T) | LPQ AVENTURA, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 2 | BOCA 205 BLEECKER LLC | 456 | \$1,123,340.36 \$0 (P) \$0 (S) \$0 (A) \$1,123,340.36 (T) | PQ NEW YORK, INC. | BOCA 205 BLEECKER LLC | 452 | \$1,123,340.36 \$0 (P) \$0 (S) \$0 (A) \$1,123,340.36 (T) | LPQ 205 BLEECKER, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 3 | CAST IRON CO LLC | 472 | \$326,518.56 \$0 (P) \$0 (S) \$0 (A) \$326,518.56 (T) | PQ NEW YORK, INC. | CAST IRON CO LLC | 473 | \$326,518.56 \$0 (P) \$0 (S) \$0 (A) \$326,518.56 (T) | PQ UNION SQUARE, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 4 | DIAMOND JIM REALTY ASSOC/737 CANAL LLC | 155 | \$248,294.50 \$0 (P) \$0 (S) \$0 (A) \$248,294.50 (T) | PQ NEW YORK, INC. | DIAMOND JIM REALTY ASSOC/737 CANAL LLC | 156 | \$248,294.50 \$0 (P) \$0 (S) \$0 (A) \$248,294.50 (T) | PQ HARBOR POINT, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 5 | FIRST AMERICAN COMMERCIAL BANCORP INC | 135 | \$610,372.37 \$0 (P) \$0 (S) \$0 (A) \$610,372.37 (T) | PQ NEW YORK, INC. | FIRST AMERICAN COMMERCIAL BANCORP INC | 133 | \$610,372.37 \$0 (P) \$0 (S) \$0 (A) \$610,372.37 (T) | PQ GEORGETOWN INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 6 | FP 1401 K LLC | 270 | \$648,209.30 \$0 (P) \$0 (S) \$0 (A) \$648,209.30 (T) | PQ NEW YORK, INC. | FP 1401 K LLC | 269 | \$648,209.30 \$0 (P) \$0 (S) \$0 (A) \$648,209.30 (T) | LPQ 14TH & K STREET, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 7 | GLADDEN PROPERTIES LLC | 483 | \$598,794.05 \$0 (P) \$0 (S) \$0 (A) \$598,794.05 (T) | PQ NEW YORK, INC. | GLADDEN PROPERTIES LLC | 482 | \$598,794.05 \$0 (P) \$0 (S) \$0 (A) \$598,794.05 (T) | LPQ WEST 55TH & 8TH ST, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 8 | HENMONT LLC | 488 | \$2,873,047.40 \$0 (P) \$0 (S) \$0 (A) \$2,873,047.40 (T) | PQ NEW YORK, INC. | HENMONT LLC | 486 | \$2,873,047.40 \$0 (P) \$0 (S) \$0 (A) \$2,873,047.40 (T) | PQ MONTAGUE, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 9 | PLAZA 400 OWNERS CORP | 95 | \$478,158.06 \$0 (P) \$0 (S) \$0 (A) \$478,158.06 (T) | PQ NEW YORK, INC. | PLAZA 400 OWNERS CORP | 94 | \$478,158.06 \$0 (P) \$0 (S) \$0 (A) \$478,158.06 (T) | PQ 55TH & 1ST, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 10 | RESTON TOWN CENTER PROPERTY LLC | 466 | \$350,875.49 \$0 (P) \$0 (S) \$0 (A) \$350,875.49 (T) | PQ NEW YORK, INC. | RESTON TOWN CENTER PROPERTY LLC | 464 | \$350,875.49 \$0 (P) \$0 (S) \$0 (A) \$350,875.49 (T) | LPQ RESTON, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 11 | ROCKEFELLER CENTER NORTH INC | 403 | \$706,250.66 \$0 (P) \$0 (S) \$0 (A) \$706,250.66 (T) | PQ NEW YORK, INC. | ROCKEFELLER CENTER NORTH INC | 299 | \$706,250.66 \$0 (P) \$0 (S) \$0 (A) \$706,250.66 (T) | PQ 6TH AVE., INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 12 | SIGNATURE FINANCIAL LLC | 360 | \$731,180.52 \$0 (P) \$0 (S) \$0 (A) \$731,180.52 (T) | LPQ COCONUT GROVE, INC. | SIGNATURE FINANCIAL LLC | 358 | \$951,878.56 \$0 (P) \$0 (S) \$0 (A) \$951,878.56 (T) | PQ NEW YORK, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |
| 13 | SPELLMAN VENTURES MIDWEST LLC | 589 | \$416,452.89 \$0 (P) \$0 (S) \$0 (A) \$416,452.89 (T) | PQ NEW YORK, INC. | SPELLMAN VENTURES MIDWEST LLC | 590 | \$416,452.89 \$0 (P) \$0 (S) \$0 (A) \$416,452.89 (T) | PQ GOLD COAST, INC. | The liabilities asserted in the redundant claim and the documentation attached thereto in support of such liabilities are fully contained within the surviving claim also filed by the claimant or an affiliate of the claimant. |

(U) - Unsecured (P) - Priority (S) - Secured (A) - Administrative (T) - Total